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Financial reports and audited financial statements, and reports of the Board of Auditors

Report of the Fifth Committee

Rapporteur: Ms. Katja **Pehrman** (Finland)

I. Introduction

1. The previous recommendation made by the Fifth Committee to the General Assembly under agenda item 121 appear in the report of the Committee contained in document A/60/561.

2. The Committee resumed its consideration of the item at its 51st, 52nd and 64th meetings, on 22 and 23 May and on 27 June 2006. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/60/SR.51, 52 and 64).

3. For its further consideration of the item, the Committee had before it the following documents:

(a) Financial report and audited financial statements for the 12-month period from 1 July 2004 to 30 June 2005 and the report of the Board of Auditors on United Nations peacekeeping operations;[1]

(b) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ended 30 June 2005 (A/60/691);

(c) Report of the Advisory Committee on Administrative and Budgetary Questions (A/60/784).

[1] *Official Records of the General Assembly, Sixtieth Session, Supplement No. 5* and corrigendum (A/60/5 and Corr.1), vol. II.

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II. Consideration of draft resolution A/C.5/60/L.43

4. At its 64th meeting, on 27 June 2006, the Committee had before it a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" (A/C.5/60/L.43), which was submitted by the Chairman on the basis of informal consultations coordinated by the representative of Egypt.

5. At the same meeting, the Committee adopted draft resolution A/C.5/60/L.43 without a vote (see para. 6).

III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolutions 58/249 B of 18 June 2004, 59/264 B of 22 June 2005 and 60/234 of 23 December 2006,

Having considered the financial report and audited financial statements for the twelve-month period from 1 July 2004 to 30 June 2005 and the report of the Board of Auditors on the United Nations peacekeeping operations,[1] the report of the Advisory Committee on Administrative and Budgetary Questions on the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2005[2] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the period ended 30 June 2005,[3]

1. *Accepts* the audited financial statements on the United Nations peacekeeping operations for the period from 1 July 2004 to 30 June 2005;[1]

2. *Takes note* of the observations and endorses the recommendations contained in the report of the Board of Auditors;[4]

3. *Also takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions related to the report of the Board of Auditors;[2]

4. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

5. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations in respect of the financial period ended 30 June 2005;[3]

6. *Requests* the Secretary-General to ensure full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner;

7. *Also requests* the Secretary-General to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors as well as the priorities for their implementation, including the office-holders to be held accountable;

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[1] *Official Records of the General Assembly, Sixtieth Session, Supplement No. 5* and corrigendum (A/60/5 and Corr.1), vol. II.

[2] A/60/784.

[3] A/60/691.

[4] *Official Records of the General Assembly, Sixtieth Session, Supplement No. 5* and corrigendum (A/60/5 and Corr.1), vol. II, chap. II.

8. *Further requests* the Secretary-General to provide, in the next report on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations, full explanation for the delays in implementation of the recommendations of the Board for the period ended 30 June 2005 or the prior periods.